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AMENDMENT AND RESPONSE UNDER 37 CFR § 1.116

Serial Number: 10/788,899

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Title: METHOD OF FORMING HIGH ASPECT RATIO STRUCTURES

Page 2 Dkt: 303.866US1

IN THE CLAIMS

DO NOT ENTER: /AA/

Please amend the claims as follows:

/Anita Alanko/ 01/25/2008

1. (Previously Presented) A process comprising:

forming a first dielectric layer on a substrate;

forming a second dielectric layer on the first dielectric layer;

forming a first recess having a first lateral dimension at a bottom portion of the first dielectric layer in contact with the substrate, and having a second lateral dimension at a top portion of the second dielectric layer;

forming a conductive structure in the first recess having vertical sidewalls with the first lateral dimension having a value approximately equal to a value of the second lateral dimension;

first wet etching to expose a first portion of the conductive structure by removing at least a portion of the second dielectric layer;

first rinsing the conductive structure; and

second non-wet etching to expose a second portion of the conductive structure by removing at least a remaining portion of the first dielectric layer and exposing at least a portion of the substrate.

- 2. (Currently Amended) The process of claim 1, wherein first wet etching includes first etching the second dielectric film includes a polysilicon sacrificial second film that is disposed over the substrate.
- 3. (Currently Amended) The process of claim 1, and wherein first wet etching has is at a rate that is faster than second non-wet etching.

4.	(Currently	v Amended	The process	of claim 1,	A process	comprising:
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- forming a first dielectric layer on a substrate;
- forming a second dielectric layer on the first dielectric layer;

forming a first recess in the first and second dielectric layer to expose a portion of the substrate;